

Exhibit II

TO OUR FOCUS PROGRAM PARTICIPANTS

Some of our direct accounts have inquired about the confidentiality of the data they submit under our Focus Program. We certainly understand these concerns and know that handling the data appropriately is in our mutual best interest.

RJR will not disclose your data to any other direct account or to any of your competitors and, similarly, we will not share data about one retailer with any other retailer. Our employees are accustomed to dealing with confidential information and have signed agreements that they will not disclose such information.

Obviously if our customers feel that their data is mishandled or misused, they will stop providing it and we will not get the benefits we hope for from our program. We want the data only to gain a better understanding of our business and to help find ways to become more effective in marketing and selling our products.

From time to time, we may want to discuss a retailer's sales data with them in a presentation format. On these occasions, we will secure a consent from the retailer.

Thank you for your support in the marketing of our products.

R. J. REYNOLDS TOBACCO COMPANY

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